

PAAB SUNSET PROVISION CHANGE

Prior Law _____

Appeals before the Property Assessment Appeal Board (PAAB) were only permitted for assessment years beginning before January 1, 2021.

New Provisions _____

2017 Iowa Acts House File 478 eliminates the sunset provision for appeals to be brought before PAAB. Actions relating to assessment years beginning on or after January 1, 2021 may be appealed to PAAB.

Section Amended _____

Section 14 of 2017 Iowa Acts House File 478 amends Section 441.37A, Code 2017.

Effective Date _____

July 1, 2017, allowing appeals to PAAB for actions relating to assessment years beginning on or after January 1, 2021.